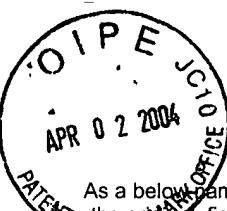


DECLARATION AND POWER OF ATTORNEY



As a below-named inventor, I hereby declare that: my residence, post office address, and citizenship are as stated below next to my name; I believe I am the original, first, and sole inventor (if only one name is listed below) or an original, first, and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled: BEVERAGES CONTAINING PLANT STEROLS, the specification of which was filed on October 24, 2003 as United States Application No. 10/691,581.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above. I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR § 1.56.

I hereby claim foreign priority benefits under 35 U.S.C. § 119(a)-(d) or § 365(b) of any foreign application(s) for patent or inventor's certificate or § 365(a) of any PCT international application(s) designating at least one country other than the United States, listed below and have also identified below, any foreign application(s) for patent or inventor's certificate, or any PCT International application(s) having a filing date before that of the application(s) of which priority is claimed:

| Country | Application Number | Date of Filing | Priority Claimed Under 35 U.S.C. 119 |
|---------|--------------------|----------------|--|
| | | | <input type="checkbox"/> YES <input type="checkbox"/> NO |
| | | | <input type="checkbox"/> YES <input type="checkbox"/> NO |

I hereby claim the benefit under 35 U.S.C. § 119(e) of any United States provisional application(s) listed below:

| Application Number | Date of Filing |
|--------------------|----------------|
| 60/387,574 | June 12, 2002 |

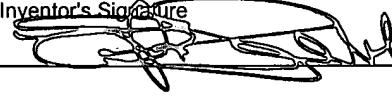
I hereby claim the benefit under 35 U.S.C. § 120 of any United States application(s) or § 365(c) of any PCT International application(s) designating the United States, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT International application(s) in the manner provided by the first paragraph of 35 U.S.C. § 112, I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR § 1.56 which became available between the filing date of the prior application(s) and the national or PCT International filing date of this application:

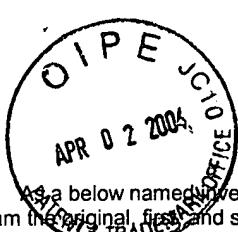
| Application Number | Date of Filing | Status (Patented, Pending, Abandoned) |
|--------------------|----------------|---------------------------------------|
| 10/458,692 | June 11, 2003 | Pending |

I hereby appoint the following attorney and/or agent(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith: Eduardo M. Carreras, Reg. No. 28,197; Michael V. Kruljac, Reg. No. 44,195; Ivor J. Longo, Reg. No. 46,879; and Cheryl J. Tubach, Reg. No. 38,346, both jointly and separately as their attorneys with full power of substitution and revocation to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

I hereby appoint as associate attorneys, with full power of substitution and revocation to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith, Christopher P. Foley, Reg. No. 31,354; Anthony L. Birch, Reg. No. 26,122; and Jay A. Stelacone, Reg. No. 42,168, both jointly and separately as their associate attorneys with full power of substitution and revocation to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith, and to receive the Letters Patents. Please address all correspondence to FINNEGAN, HENDERSON, FARABOW, GARRETT & DUNNER, L.L.P. 1300 I Street, N.W., Washington, D.C. 20005, Telephone No. (202) 408-4000.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

| | | |
|---|--|-------------------|
| Full Name of First Inventor Erich P. Lerchenfeld | Inventor's Signature  | Date 3/29/2004 |
| Residence Altamonte Springs, FL | | Citizenship US |
| Post Office Address 529 San Sebastian Prado, Altamonte Springs, FL 32714 | | |
| Full Name of Second Inventor Donald E. Striegel | Inventor's Signature | Date |
| Residence Clermont, FL | | Citizenship US |
| Post Office Address 529 Mar Nan Mar Place, Clermont, FL 34711 | | |



DECLARATION AND POWER OF ATTORNEY

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| Country | Application Number | Date of Filing | Priority Claimed Under 35 U.S.C. 119 |
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| | | | <input type="checkbox"/> YES <input type="checkbox"/> NO |
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| Application Number | Date of Filing |
|--------------------|----------------|
| 60/387,574 | June 12, 2002 |

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| | | |
|---|--|-------------------|
| Full Name of First Inventor Erich P. Lerchenfeld | Inventor's Signature | Date |
| Residence Altamonte Springs, FL | | Citizenship US |
| Post Office Address 529 San Sebastian Prado, Altamonte Springs, FL 32714 | | |
| Full Name of Second Inventor Donald E. Striegel | Inventor's Signature  | Date 3/29/04 |
| Residence Clermont, FL | | Citizenship US |
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